

ORDINANCE NO. 97-18

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN EXEMPTION FROM CERTAIN AD VALOREM TAXATION TO ENCOURAGE ECONOMIC DEVELOPMENT IN THE COUNTY FOR FLORIDA CRYSTALS, INC., AN EXPANSION OF AN EXISTING BUSINESS; PROVIDING FOR A FINDING THAT REQUIREMENTS HAVE BEEN MET; PROVIDING FOR THE AMOUNT OF REVENUE AVAILABLE FROM AD VALOREM TAX SOURCES FOR THE CURRENT FISCAL YEAR; PROVIDING FOR THE AMOUNT OF REVENUE LOST BY VIRTUE OF THE ECONOMIC DEVELOPMENT AD VALOREM TAX EXEMPTIONS CURRENTLY IN EFFECT; PROVIDING FOR THE ESTIMATED REVENUE LOST ATTRIBUTABLE TO THE EXEMPTION GRANTED TO FLORIDA CRYSTALS, INC.; PROVIDING FOR THE PERIOD OF TIME FOR WHICH THE EXEMPTION WILL REMAIN IN EFFECT AND THE EXPIRATION DATE OF THE EXEMPTION; PROVIDING FOR ANNUAL REPORTING REQUIREMENT; PROVIDING FOR APPLICABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 3, of the Constitution of the State of Florida, and Section 196.1995, Florida Statutes, authorizes the granting of economic development ad valorem tax exemptions to new businesses and expansions of existing businesses upon the successful passage of a referendum; and

WHEREAS, a successful referendum was held on September 8, 1994, resulting in the enactment of Ordinance No. 94-21 known as the "Economic Development Ad Valorem Tax Exemption Ordinance of Palm Beach County, Florida"; and

WHEREAS, such ordinance establishes the requirements for exemption consideration, including the submission of an application; and

WHEREAS, Florida Crystals, Inc. has submitted an application for an exemption; and

WHEREAS, all affected and interested agencies representative of the business and general community have reviewed said application, and provided comments on the granting of same; and

WHEREAS, all statutory and ordinance requirements have been satisfied.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. TITLE.

This Ordinance shall be known as the "Economic Development Ad Valorem Tax Exemption Ordinance - Florida Crystals, Inc.".

SECTION 2. FINDING THAT REQUIREMENTS HAVE BEEN MET.

The Board of County Commissioners of Palm Beach County, Florida, based on the

1 application submitted by Florida Crystals, Inc., and the report of the Property Appraiser. finds that
2 Florida Crystals, Inc. has met all the requirements of Ordinance No. 94-21, as amended by Ordinance
3 No. 95-4, and meets the requirements of Section 196.012 (16), Florida Statutes.

4 **SECTION 3. AD VALOREM TAX REVENUES**

5 The revenues available to Palm Beach County for the current fiscal year from ad valorem tax
6 sources are \$242,009,607 (operating only). The revenues lost to Palm Beach County for the current
7 fiscal year by virtue of the ad valorem tax exemptions currently in effect are \$69,283. The estimated
8 revenues to be lost for 1997 by granting this exemption are estimated to be \$72,894.

9 **SECTION 4. TERM OF EXEMPTION; EXPIRATION DATE.**

10 The Economic Development Ad Valorem Tax Exemption granted to Florida Crystals, Inc.
11 for an expansion of an existing business shall be for period of one (1) tax year commencing on
12 January 1, 1997 and expiring on December 31, 1997. The ability to receive an exemption for the
13 period granted is conditioned upon Florida Crystals, Inc.'s ability to maintain the expansion of an
14 existing business as defined in Ordinance No. 94-21, as amended, throughout the one (1) year
15 exemption period. Florida Crystals, Inc. shall submit an annual report to the Board of County
16 Commissioners evidencing satisfaction of this condition in such form as attached hereto and made
17 a part hereof as Exhibit "A." Florida Crystals, Inc. shall furnish any and all information as the Board
18 of County Commissioners or its designee deems necessary for the purpose of determining continued
19 performance of the imposed conditions. Should Florida Crystals, Inc. fail to satisfy the conditions
20 set forth herein, the Board of County Commissioners may revoke the exemption and recover any
21 taxes waived pursuant to Section 9 of Ordinance No. 94-21, as amended.

22 **SECTION 5. GRANT OF EXEMPTION.**

23 After consideration of the application submitted by Florida Crystals, Inc., a copy of which
24 is attached hereto and made a part hereof as Exhibit "B", which includes the report of the Property
25 Appraiser, in accordance with the procedure set forth in Ordinance No. 94-21, as amended by
26 Ordinance No. 95-4, the Board of County Commissioners hereby grants and establishes an
27 exemption from ad valorem taxation of 100% of the assessed value of all qualifying tangible
28 personal property acquired and added improvements to real property of Florida Crystals, Inc., which
29 net increase in all qualifying tangible personal property acquired and additions are to facilitate the
30 expansion of an existing business, whose address is: 8501 U.S. Highway 27, South Bay, FL 33493.

1 Florida Crystals, Inc. agrees to abide by the terms and conditions set forth in Ordinance No. 94-21
2 and any and all amendments thereto, as well as any policies and procedures related to the Economic
3 Development Ad Valorem Tax Exemption Program as may be adopted from time to time. Failure
4 to abide by same may result in a revocation of the exemption and the recovery of any taxes waived
5 pursuant to Section 9 of Ordinance No. 94-21, as amended. No exemption shall be granted on the
6 land on which improvements for the expansion of an existing business are made by Florida Crystals,
7 Inc..

8 **SECTION 6. APPLICABILITY.**

9 The exemption applies only to taxes levied by Palm Beach County. The exemption does not
10 apply to taxes levied by a municipality, school district, or water management district, or to taxes
11 levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9
12 and Section 12, Article VII of the State Constitution.

13 **SECTION 7. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.**

14 The provisions of this ordinance shall become and be made a part of the Code of Laws and
15 Ordinances of Palm Beach County, Florida. The sections of this Ordinance may be renumbered or
16 relettered to accomplish such, and the word "ordinance" may be changed to "section", "article", or
17 any other appropriate word.

18 **SECTION 8. SEVERABILITY.**

19 If any section, paragraph, sentence, clause, phrase, or word of this ordinance is for any reason
20 held by a Court to be unconstitutional, inoperative or void, such holding shall not affect the
21 remainder of this Ordinance.

22 **SECTION 9. REPEAL OF LAWS IN CONFLICT.**

23 All local ordinances in conflict with any provision of this ordinance are hereby repealed to
24 the extent of such conflict.

25 **SECTION 10. EFFECTIVE DATE.**

26 The provisions of this ordinance shall become effective upon filing with the Department of
27 State of the State of Florida.

1 **APPROVED AND ADOPTED** by the Board of County Commissioners

2 of Palm Beach County, Florida, on 20th day of May, 1997.

3 DOROTHY H. WILKEN, CLERK PALM BEACH COUNTY, FLORIDA BY ITS
4 BOARD OF COUNTY COMMISSIONERS

5 By: Sharon J. Kelly
6 Deputy Clerk

Chairman

7 APPROVED AS TO FORM AND
8 LEGAL SUFFICIENCY

9 By: Julie D. Dwyer
10 Asst. County Attorney

11 **EFFECTIVE DATE:** Filed with the Department of State on the 23 day

12 of May, 19 97.